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September 5, 2018

**Via ECF**

Honorable Lorna G. Schofield  
United States District Court  
Southern District of New York

**RE: Kassman et al. v. KPMG LLP, 11-cv-03743-LGS (S.D.N.Y.)**

Dear Judge Schofield:

KPMG respectfully moves to strike the argument contained in the second paragraph and the numbered paragraphs in Plaintiffs' Notice of Supplemental Authority, submitted on September 4, 2018 regarding the Second Circuit's denial of the Rule 23(f) petition filed in *Chen-Oster v. Goldman, Sachs & Co.*, No. 10-CV-6950, 325 F.R.D. 55 (S.D.N.Y. Mar. 30, 2018).

The Second Circuit simply denied the discretionary, interlocutory Rule 23(f) appeal petition, without opining on the merits of the underlying decision. *See Giovanniello v. ALM Media, LLC*, 726 F.3d 106, 118 (2d Cir. 2013). To be clear, Plaintiffs' citations in their letter are to the District Court Opinion dated March 30, 2018, not to anything from the Second Circuit. Plaintiffs had every opportunity to make, and indeed did make, their arguments in their Reply, at the August 2 hearing, and at the August 8 hearing. KPMG requests that the Court strike Plaintiffs' unauthorized, untimely, and improper argument.

Respectfully submitted,



Colleen Kenney

cc: All Counsel of Record